



October 2005

## Business &amp; Occupation Activities Return

10 05

► **Use Black Ink and Return the Original Form.**

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**No Business Activity?****File by telephone:** Call 1-800-647-7706.

At the greeting, enter code 111 to start the process.

Enter your 9-digit tax registration number and follow the instructions given. **If you file by telephone, do not mail us your return.**

or

☐ If you have no business activity and did not file by telephone, check this box, sign and mail us your return.**Has Your Address Changed?**

If so, check appropriate box(es) below and note changes on address above.

☐ Business Location Change☐ Mailing Address Change☐ **Business Closed?**

Check this box and enter date closed \_\_\_\_/\_\_\_\_/\_\_\_\_.

For additional information, call 1-800-334-8969, and enter code 430.

☐ **Filing an Amended Return?**

Check this box and attach amended return information.

**Note:** To change your address or close your business on our web site, go to <http://dor.wa.gov> then click on **Contact Us**.**I. State Business and Occupation (B&O) Tax****Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes [28]**

	Gross Amount		Deductions*		Taxable Amount		Rate		Tax Due
1.	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	X	.00275		<input type="text"/>

**Insurance Agents; Insurance Brokers Commission [14]**

	Gross Amount		Deductions*		Taxable Amount		Rate		Tax Due
2.	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	X	.00484		<input type="text"/>

**Royalties; Child Care [80]**

	Gross Amount		Deductions*		Taxable Amount		Rate		Tax Due
3.	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	X	.00484		<input type="text"/>

**Wholesaling [03]**

	Gross Amount		Deductions*		Taxable Amount		Rate		Tax Due
4.	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	X	.00484		<input type="text"/>

**Service & Other Activities [04]**

	Gross Amount		Deductions*		Taxable Amount		Rate		Tax Due
5.	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	X	.015		<input type="text"/>

\* Deductions taken but not itemized on page 3 will be disallowed.

**DUE DATE: November 20, 2005**

\* 5% Penalty Assessed After November 21, 2005

15% Penalty Assessed After January 3, 2006

25% Penalty Assessed After January 31, 2006

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ►

**IV. Totals****Mail Your Completed Return in the Envelope Provided to:**State of Washington  
Department of Revenue  
PO Box 34051  
Seattle, WA 98124-1051

- Make check or money order payable to the Washington State Department of Revenue.
- **Please write your tax registration number on your check.**
- Do not mail cash or coins.

► Signature \_\_\_\_\_

► Phone Number ( ) \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

20. **Total Tax Due from Section I**  
(Tax due from lines 1-5)21. **Total Tax Due from Section II**  
(Tax due from line 12)22. **Total All Addendums** (Example:  
Local Sales/Use Tax)23. **Subtotal** (add lines 20-22)24. **Total Credit from Section III**  
(from page 2, line 19)25. **Subtotal** (subtract line 24  
from line 23)26. **\* Add Penalty, if Applicable**  
(Minimum \$5.00) \_\_\_\_\_ %27. **Total Amount Due**

## II. State and Local Use Tax

### State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

6.	<b>Gross Amount **</b>	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	<b>Rate</b>	<b>Tax Due</b>
		<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	X .065 =	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>

\*\* Value of articles used or consumed on which no Washington sales tax has been paid.

### Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at <http://dor.wa.gov>.)

7.	<b>Location Code</b>	<b>Value of Articles</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	X <div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div> =	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>

Enter applicable tax rate

8.	<b>Location Code</b>	<b>Value of Articles</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	X <div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div> =	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>

Enter applicable tax rate

9.	<b>Total Value of Articles</b>	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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\*\*\* This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 6.

10.	<b>Regional Transit Authority (RTA) Tax</b> [89]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
		<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	X .004 =	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>

11.	<b>Litter Tax</b> [36]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
		<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>	X .00015 =	<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>

### 12. Total Tax Due from Section II (Transfer total to page 1, line 21.)

<b>Tax Due</b>
<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>

### Additional Information

#### Want an easier way to file?

Go to **Online Services** at <http://dor.wa.gov>. Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

#### Need help? Unsure how to file?

**For Internet Assistance** - Go to the Department of Revenue's web site at <http://dor.wa.gov>.

Click on **Forms** to access instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

#### Applying for a Penalty Waiver?

☐ Check this box and attach waiver request.

For penalty waiver criteria information, go to <http://dor.wa.gov>, then **Doing Business** or you may call 1-800-334-8969 and enter code 429.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

### 13. Small Business B&O Tax Credit (See enclosed.) [815]

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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### 14. High Technology Credit [830]

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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### 15. Manufacturing Software; Programming Rural Employment B&O Credit [860]

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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### 16. Help Desk Services B&O Credit [865]

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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### 17. International Services Credit [855]

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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### 18. Other Credits (attach appropriate documents) [810]

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
---

### 19. Total Credit (Transfer total to page 1, line 24.)

#### Amount of Credit

<div style="border: 1px solid black; width: 100px; height: 1.2em; display: flex; flex-direction: row-reverse;"> <div style="width: 100%;"></div> </div>
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## III. Credits

# October 2005 Business & Occupation Activities Deduction Detail

10 05

► **Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.**

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on this page.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

**If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.**

Name: \_\_\_\_\_ Tax Registration Number 

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## 1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes

	I.D.	Amount										
Bad Debts	[2801]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[2802]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[2899]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<b>Total</b>		<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

## 2. Insurance Agents; Insurance Brokers Commission

	I.D.	Amount										
Bad Debts	[1401]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[1499]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	<b>Total</b>	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

## 3. Royalties; Child Care

	I.D.	Amount										
Bad Debts	[8001]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[8002]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Advances Reimbursements; Returns & Allowances	[8007]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[8099]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	<b>Total</b>	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

**Note: If you have deductions, please include your deduction detail page with your return.**

## 4. Wholesaling

	I.D.	Amount										
Bad Debts	[0301]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[0302]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Interstate & Foreign	[0304]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Motor Vehicle Fuel Tax	[0305]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Casual Sales; Accommodation Sales	[0306]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Advances Reimbursements; Returns & Allowances	[0307]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
No Local Activity	[0308]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[0399]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<b>Total</b>		<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

## 5. Service & Other Activities

	I.D.	Amount										
Bad Debts	[0401]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[0402]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Interstate & Foreign Sales	[0404]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Advances Reimbursements; Returns & Allowances	[0407]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Gambling; Prize; Cash Pay-Outs	[0410]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Certain Initiation Fees; Dues; Contributions	[0411]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Interest on Certain Invest/Loan/Obligations	[0412]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Artistic/Cultural Activities	[0416]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[0499]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<b>Total</b>		<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										



Want to have your Small Business Tax Credit automatically calculated for you?  
Use E-file, the Department's Electronic Filing System to file and report your taxes.  
To start filing electronically, see the instructions mailed with your Excise Tax Return.

## Monthly Small Business B&O Tax Credit Table

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	or more	\$ 0

### How to Determine Your Small Business Credit

**Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.) If taking additional B&O tax credit(s), please use the worksheet provided below.

**Step 2:** Locate the total B&O tax due in the table to the left.

**Step 3:** Read across to the last column to find your Small Business B&O Tax Credit amount.

**Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

**Note:** If your total B&O tax due is less than \$36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.

## Small Business B&O Tax Credit Worksheet

*(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken. Note: not all credits may apply.)*

**Step A:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your Department of Revenue tax return.)

\$ \_\_\_\_\_

**Step B:** Add together the credit amounts taken for:

Multiple Activities Tax Credit \$ \_\_\_\_\_

High Technology Credit + \$ \_\_\_\_\_

Mfg. Software/Programming Rural Employment B&O Credit + \$ \_\_\_\_\_

Help Desk Services B&O Credit + \$ \_\_\_\_\_

International Services Credit + \$ \_\_\_\_\_

Total (Enter 0 if none of these credits are being taken.) .....▶ \$ \_\_\_\_\_

**Step C:** Subtract Step B from Step A. This is the amount of B&O tax due used to determine the Small Business B&O Tax Credit. Proceed to Step 2 above. **Note:** If Step B is larger than Step A enter zero for your Small Business Credit.

**TOTAL** \$ \_\_\_\_\_